

FIRST REGULAR SESSION  
[TRULY AGREED TO AND FINALLY PASSED]

# SENATE BILL NO. 176

93RD GENERAL ASSEMBLY

2005

0979S.02T

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## AN ACT

To repeal section 57.080, RSMo, and to enact in lieu thereof two new sections relating to political subdivision elections, with an emergency clause and an expiration date.

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*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Section 57.080, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 57.080 and 94.1012, to read as follows:

57.080. 1. Whenever from any cause the office of sheriff becomes vacant, the same shall be filled by the county commission; if such vacancy happens more than nine months prior to the time of holding a general election, such county commission shall immediately order a special election to fill the same, and the person by it appointed shall hold said office until the person chosen at such election shall be duly qualified; otherwise the person appointed by such county commission shall hold office until the person chosen at such general election shall be duly qualified; but while such vacancy continues, any writ or process directed to the said sheriff and in such sheriff's hands at the time such vacancy occurs, remaining unexecuted, and any writ or process issued after such vacancy, may be served by any person selected by the plaintiff, the plaintiff's agent or attorney, at the risk of such plaintiff; and the clerk of any court out of which such writ or process shall issue shall endorse on such writ or process the authority to such person to execute and return the same, and shall state on such endorsement that the authority thus given is "at the request and risk of the plaintiff", and the person so named in said writ or process may proceed to execute and return said process, as sheriffs are by the law required to do. Such election shall be held on or before the tenth Tuesday after the vacancy occurs. Upon the occurrence of such vacancy, it shall be the duty of the presiding commissioner of the county commission, if such commission be not then in session, to call a special term thereof, and cause said election to be held.

2. Notwithstanding the provisions of this section to the contrary, if a vacancy occurs in the office of the sheriff in any county of the first classification with more than seventy-one thousand three hundred but fewer than seventy-one thousand four hundred inhabitants, the election to fill such vacancy shall be held on the general municipal election day as provided for in section 115.121, RSMo. The provisions of this subsection shall expire on June 1, 2005.

94.1012. 1. The governing body of any city of the third classification with more than sixteen thousand six hundred but fewer than sixteen thousand seven hundred inhabitants may impose, by ordinance or order, an economic development sales tax on all retail sales which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525, RSMo, for the purpose of funding economic development. For the purposes of this section, the term "economic development" shall mean funding any economic development project approved by the voters, including a transportation corporation, as defined in sections 238.300 to 238.367, RSMo. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law. The ordinance or order shall become effective after the governing body of the city shall submit to the voters of that city a proposal to authorize the tax.

2. The ballot of submission shall contain, but need not be limited to, the following language:

Shall the city of ..... (name of city) impose a sales tax of ..... (insert rate) for the purpose of funding economic development in order to fund a ..... (description of economic development project to be approved); provided that, the sales tax shall terminate upon the payment of all bonds issued to complete the ..... (description of economic development project to be approved)? There is no guarantee of any state funding.

☐ YES ☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order shall be in effect, beginning the first day of the second calendar quarter following its adoption or a later date if authorized by the governing body. If the governing body has not authorized the initial collection of the tax pursuant to such ordinance or order within three years after the date of the passage of the proposal, authorization for the governing body to impose such tax shall expire. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the city shall have no power to impose the sales tax authorized in this section

unless and until the governing body of the city shall again have submitted another such proposal and the proposal is approved by the requisite majority of the qualified voters voting thereon. However, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last proposal submitted pursuant to this section.

3. After the effective date of any tax imposed pursuant to the provisions of this section, the director of revenue shall perform all functions incident to the administration, collection, enforcement and operation of the tax in the same manner as provided in sections 94.500 to 94.550, and the director of revenue shall collect in addition to the sales tax for the state of Missouri the additional tax authorized pursuant to the authority of this section. The tax imposed pursuant to this section and the tax imposed pursuant to the sales tax law of the state of Missouri shall be collected together and reported upon such forms and pursuant to such administrative rules and regulations as may be prescribed by the director of revenue. Except as modified in this section, all provisions of sections 32.085 and 32.087, RSMo, shall apply to the tax imposed pursuant to this section.

4. The economic development sales tax may be approved at a rate of one-half of one percent of the receipts from the sale at retail of all tangible personal property and taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri pursuant to the provisions of sections 144.010 to 144.525, RSMo.

5. All revenue generated from the tax authorized pursuant to the provisions of this section, less one percent for the cost of collection which shall be deposited in the general revenue fund, shall be deposited into the "Local Economic Development Sales Tax Fund", which is hereby created in the state treasury. The fund moneys shall be distributed to the city from which the revenue was generated for the sole purpose of funding economic development, as that term is defined in this section. The tax authorized by this section shall terminate as approved by the voters.

Section B. Because of the need to save taxpayers' money by allowing an election at the regularly scheduled election in April instead of holding a special election on another date and to expedite the completion of certain transportation projects, section A of this act is deemed necessary for the immediate preservation of the public health, welfare, peace and safety, and is hereby declared to be an emergency act within the meaning of the constitution, and section A of this act shall be in full force and effect upon its passage and approval.

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**President of the Senate**

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**Speaker of the House of Representatives**

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**Governor**

Unofficial

Bill

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